DECLARATION AND POWER OF ATTORNEY

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As a below named inventor, we hereby declare that:

Our residence, post office address and citizenship

are as stated below next to our names.

We believe we are original, first and joint inventors of the subject matter that is claimed and for which a patent is sought on the invention entitled **VEHICLE STEERING**SYSTEM, the specification of which was filed on August 13, 1999 and assigned U.S. Serial No. 09/374,900.

We hereby state that we have reviewed and understand the contents of the above identified specification, including the claims.

We acknowledge the duty to disclose information that is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

We hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

198 36 679.5 Germany 13 August 1998 Yes x No (Number) (Day/month/year Priority Claimed filed) Under 35 USC 119

And we hereby appoint Richard L. Mayer (Registration No. 22,490) our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

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Please address all communications regarding this application to:

Richard L. Mayer, Esq. KENYON & KENYON One Broadway New York, New York 10004

Direct all telephone calls to Richard L. Mayer at (212) 425-7200.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Inventor: Hubert BOHNER

Inventor's Signature: Hubet Boh

Date: 22 nd of October 1999

Residence: Arndtstrasse 39

71032 Böblingen

Federal Republic of Germany

Citizenship: Federal Republic of Germany

Post Office Address: Same as above

Inventor: Martin MOSER

Inventor's Signature:

Date: 25th of Ocloser 1999

Residence: Bosslerstrasse 26

70736 Fellbach Federal Republic of Germany

Citizenship: Federal Republic of Germany

Post Office Address: Same as above